Amendments to the Specification:

Please amend the specification as follows:

Please amend paragraph 106 of the initially filed application as follows:

On receipt of the signal from the encoded data extracting circuit 512 to the effect that acquisition has failed, the second decision circuit 513 outputs a generation request signal of selecting the second error concealment processing circuit 516. In case the data received from the encoded data extracting circuit 512 is the speech encoded data, and no generation request signal has-left-from-name-to-the-encoded data extracting circuit 512 is the speech encoded data, and no generation request signal has-left-from-name-to-the-encoded data to the second selection circuit 514. In case the generation request signal has been output at the time of a directly previous decision, and the presently acquired speech encoded data is the encoded data which should have been processed at an output timing of the generation request signal, the second decision circuit 513 outputs to the second selection circuit 514 the speech encoded data and, together with it, a discarding request signal to the effect that the encoded speech signal shall be discarded. The second decision circuit outputs a re-acquisition signal to the encoded data extracting circuit 512 in order to request speech encoded data again.